

Jay W. Hurst  
Assistant Attorney General  
Bankruptcy & Collection Division  
P. O. Box 12548  
Austin, TX 78711-2548  
Telephone: (512) 475-4861  
jay.hurst@oag.state.tx.us

ATTORNEY FOR THE TEXAS  
COMPTROLLER OF PUBLIC ACCOUNTS

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	CHAPTER 11
	:	
In re:	:	Case No. 08-13555 (JMP)
	:	Jointly Administered
Lehman Brothers Holdings Inc., <u>et al.</u>	:	
	:	Honorable James M. Peck
Debtors	:	
-----X		

**OBJECTION OF THE TEXAS COMPTROLLER OF PUBLIC ACCOUNTS TO  
CONFIRMATION OF THE DEBTORS' THIRD AMENDED JOINT CHAPTER 11  
PLAN OF REORGANIZATION**

The Texas Comptroller of Public Accounts ("Texas Comptroller"), through the Texas Attorney General's Office, objects to the Debtors' Third Amended Joint Chapter 11 Plan of Reorganization (the "Plan").

1. The Texas Comptroller has filed the following proofs of claims: (1) a priority tax claim against Lehman Brothers Holdings, Inc. for franchise taxes arising from an audit for the tax year 2008 in the amount of \$15,000; (2) an administrative expense tax claim against Lehman Brothers Holdings, Inc. for franchise taxes arising from an audit for the tax year 2009 in the amount of \$17,277.23; (3) a priority tax claim against BNC Mortgage LLC for franchise taxes arising from an audit of the tax years 2003 through 2006 in the amount of \$66,446.66; and (4)

two priority and two administrative tax claims against Lehman Brothers Commodity Services, Inc. for fuels taxes totaling \$4,180.64 relating to the tax return periods of September and October, 2008.

2. Section 13.5(iv) of the Plan purports to enjoin the setoff rights of the Texas Comptroller. Section 553 of the Bankruptcy Code provides that the Bankruptcy Code "does not affect any right of a creditor to offset a mutual debt owing by such a creditor to the debtor that arose before the commencement of the case under this title against a claim of such creditor against the debtor that arose before the commencement of the case..." (Certain limited exceptions set forth in Section 553 are not applicable here.) Section 553 creates a general rule that any right of setoff that a creditor possessed prior to the bankruptcy case is not affected by the Bankruptcy Code. Citizen's Bank of Maryland v. Strumpf, 516 U.S. 16, 20, 116 S.Ct. 286, 289, 133 L.Ed. 2d 258, 263 (1995). Pursuant to 11 U.S.C. § 553, setoff rights survive bankruptcy and are not affected by other sections of the Bankruptcy Code, including § 1141. IRS v. Luongo (In re Luongo), 259 F.3d 323 (5th Cir. 2001); Carolco Television, Inc. v. National Broadcasting Co. (In re De Laurentis Entertainment Group, Inc.), 963 F.2d 1269, 1276-78 (9th Cir. 1992), cert. denied, 506 U.S. 918, 113 S. Ct. 330, 121 L.Ed.2d 249 (1992); Davidovich v. Welton (In re Davidovich), 901 F.2d 1533, 1537 (10th Cir. 1990); Pettibone Corp. v. United States (In re Pettibone Corp.), 151 B.R. 960, 964 (N.D. Ill. 1993); Womack v. United States (In re Womack), 188 B.R. 259 (Bankr. E.D. Ark. 1995). The Third Circuit has emphasized the importance of raising this issue prior to confirmation in order to avoid an adverse or unintended consequence. United States of America v. Continental Airlines (In re Continental Airlines), 134 F.3d 536 (3d Cir. 1998), cert. denied, 525 U.S. 929, 119 S.Ct. 336, 142 L.Ed.2d 277 (1998).

See, In re Alta+Cast, LLC, 2004 WL 484881 (Bankr. D. Del. 2004)(raising objection preserves rights of setoff). The Plan's prohibition against setoff is contrary to the requirements of 11 U.S.C. § 1123(b)(6) and § 1129(a)(1) because an anti-setoff injunction is inconsistent with the provisions of Title 11, namely Section 553, and therefore the Plan cannot be confirmed.

3. More generally, however, Sections 13.4 and 13.5 of the Plan implement a discharge and injunction. This is a liquidating plan. Section 1141(d)(3) expressly provides that no discharge is granted in connection with confirmation of a liquidating plan.

4. Section 15.4 purports to implement Section 1146 of the Bankruptcy Code but extends the Code language far beyond the types of transactions included in Section 1146 and extends the exemption beyond only "a stamp or similar tax" to include a real estate transfer tax, a mortgage recording tax and a sales and use tax. This is an overly broad rendition of Section 1146 of the Code and is not authorized, and indeed, contrary to the statute. The expansive proposed language is not supported by the Bankruptcy Code or case law. See, e.g. In re 995 Fifth Avenue Associates, L.P., 963 F.2d 503 (2<sup>nd</sup> Cir. 1992). This provision cannot be confirmed pursuant to 11 U.S.C. § 1129(a)(1).

WHEREFORE, the Texas Comptroller respectfully requests that the Court deny confirmation and provide such other and further relief to which the Comptroller may be entitled.

Respectfully submitted,

GREG ABBOTT  
Attorney General of Texas

DANIEL T. HODGE  
First Assistant Attorney General

BILL COBB

Deputy Attorney General for Civil Litigation

RONALD R. DEL VENTO  
Assistant Attorney General  
Chief, Bankruptcy & Collections Division

/s/ Jay W. Hurst  
JAY W. HURST  
Assistant Attorney General  
Bankruptcy & Collections Division  
P. O. Box 12548  
Austin, TX 78711-2548  
Telephone: (512) 475-4861  
jay.hurst@oag.state.tx.us

ATTORNEYS FOR THE TEXAS  
COMPTROLLER OF PUBLIC ACCOUNTS

**CERTIFICATE OF SERVICE**

I certify that on November 4, 2011, a true copy of the foregoing was served to the following parties by the method indicated:

By Regular First Class Mail:

Harvey R. Miller, Esq.  
Lori R. Fife, Esq.  
Alfredo R. Perez, Esq.  
Weil Gotshoal Manges LLP  
767 Fifth Avenue  
New York, NY 10153

Elisabetta Gasparini, Esq.  
Andrea Schwartz, Esq.  
Office of the United States Trustee  
33 Whitehall Street, 21st Floor  
New York, NY 10004

Dennis F. Dunne, Esq.  
Dennis O'Donnell, Esq.  
Evan Fleck, Esq.  
Milbank, Tweed, Hadley & McCloy LLP  
1 Chase Manhattan Plaza

New York, NY 10005

By Electronic Means as listed on the Court's ECF Noticing System:

- Anne Marie Aaronson    aaronson@dilworthlaw.com
- Marc Abrams    maosbny@willkie.com, mabrams@willkie.com
- Ann E. Acker    acker@chapman.com
- David J. Adler    dadler@mccarter.com
- Suyash Agrawal    sagrawal@susmangodfrey.com
- Kathleen M. Aiello    kaiello@foxrothschild.com
- Craig J. Albert    calbert@reitlerlaw.com
- Ana M. Alfonso    maosbny@willkie.com, aalfonso@willkie.com
- Darryl J. Alvarado    dalvarado@rgrdlaw.com, e\_file\_sd@rgrdlaw.com
- D. Sam Anderson    sanderson@bernsteinshur.com,  
acummings@bernsteinshur.com;lkubiak@bernsteinshur.com
- Carla O. Andres    candres@gklaw.com
- George Angelich    angelich.george@arentfox.com, lane.katie@arentfox.com
- Philip D. Anker    philip.anker@wilmerhale.com, ross.firsenbaum@wilmerhale.com
- Tara B. Annweiler    tannweiler@greerherz.com
- Bruce G. Arnold    barnold@whdlaw.com
- John R. Ashmead    ashmead@sewkis.com
- Douglas Bacon    chefiling@lw.com, beth.arnold@lw.com
- Herbert Baer    rjacobs@ecf.epiqsystems.com
- Ingrid Bagby    ingrid.bagby@cwt.com,  
betty.comerro@cwt.com;michele.maman@cwt.com;tianna.jackson@cwt.com;david.kron  
enberg@cwt.com;jill.kaylor@cwt.com;benjamin.riskin@cwt.com;kelly.sinclair@cwt.co  
m;jeffrey.taub@cwt.com;wendy.kane@cwt.com
- Katrina Lynne Baker    kbaker@kramerlevin.com, docketing@kramerlevin.com
- Helen Ball    mtaylor@ba-boult.com

- William G. Ballaine wballaine@lcbf.com
- Andrew E. Balog aeb@gtlaw.com
- Elizabeth Banda Calvo rgleason@pbfc.com, ebcavlo@pbfc.com
- Duncan E. Barber dbarber@bsblawyers.com
- Jean-David Barnea jean-david.barnea@usdoj.gov
- David L. Barrack dbarrack@fulbright.com
- Peter John Barrett peter.barrett@kutakrock.com
- Lawrence Bass lawrence.bass@hro.com
- Beatrice Hamza Bassey bassey@hugheshubbard.com
- Paul M. Basta pbasta@kirkland.com,  
jacob.goldfinger@kirkland.com;beth.friedman@kirkland.com
- Paul A. Batista batista007@aol.com
- Arthur G. Baumeister abaumeister@amigonesanchez.com
- Ronald Scott Beacher rbeacher@pryorcashman.com, docketing@pryorcashman.com
- Anne E. Beaumont abeaumont@fklaw.com,  
lehmanbros@fklaw.com;vgarvey@fklaw.com;spai@fklaw.com;thagerty@fklaw.com
- Martin Beeler mbeeler@cov.com
- T. Scott Belden sbelden@kleinlaw.com,  
imedelli@kleinlaw.com;srucker@kleinlaw.com;kfryer@kleinlaw.com
- Christopher Robert Belmonte cbelmonte@ssbb.com, pbosswick@ssbb.com
- Howard S. Beltzer hbeltzer@mayerbrown.com
- Evan J. Benanti evan.benanti@bingham.com
- Gregory M. Bentz gbentz@polsinelli.com
- Walter Benzija wbenzija@halperinlaw.net, lgu@halperinlaw.net
- Shaya M. Berger bergers@dicksteinshapiro.com,  
nybankruptcydocketing@dicksteinshapiro.com
- Jed I. Bergman jbergman@kasowitz.com, courtnotices@kasowitz.com

- Jed I. Bergman jbergman@kasowitz.com,  
courtnotices@kasowitz.com;smoskowitz@kasowitz.com
- Leslie Ann Berkoff lberkoff@moritthock.com
- Ronit J. Berkovich ronit.berkovich@weil.com
- Mark N. Berman mberman@nixonpeabody.com
- Richard J. Bernard rbernard@foley.com
- Darren Elliot Bernstein bernsted@lbitrustee.com
- Matthew R. Berry mberry@susmangodfrey.com
- Gene R. Besen gene.besen@snrdenton.com
- Daniel B. Besikof dbesikof@loeb.com
- Riyaz G. Bhimani rbhimani@eckertseamans.com
- Adam M. Bialek abialek@wmd-law.com
- Martin J. Bienenstock martin.bienenstock@dl.com,  
tkarcher@dl.com;haaronson@dl.com;lsaal@dl.com
- Laurie R. Binder binder@sewkis.com
- Robert Jeffery Black jeffery.black@bingham.com, pat.wright@bingham.com
- Joshua R. Blackman jBlackman@morganlewis.com
- Benjamin Blaustein bblaustein@kelleydrye.com,  
KDWBankruptcyDepartment@kelleydrye.com
- Daniel S. Bleck dbleck@mintz.com
- Elliot J. Blumenthal elliot.blumenthal@bipc.com, elliot.blumenthal@bipc.com
- Anthony D. Boccanfuso Anthony\_Boccanfuso@aporter.com
- Carmine Boccuzzi maofiling@cgsh.com, cboccuzzi@cgsh.com
- Anna Boelitz anna.boelitz@bingham.com
- James Nicholas Boeving james.n.boeving@usdoj.gov
- Phillip W. Bohl phillip.bohl@gpmlaw.com
- Hilary B. Bonial notice@bkcyllaw.com

- Mark V. Bossi mbossi@thompsoncoburn.com, lmckinnon@thompsoncoburn.com
- Maria A. Bove mbove@pszjlaw.com, dharris@pszjlaw.com;mbove@pszjlaw.com
- Armen James Boyajian jamesboyajian@gmail.com
- Jerrold Lyle Bregman jbregman@curtis.com,  
ghertzberg@curtis.com;tsmith@curtis.com;sreisman@curtis.com;macohen@curtis.com;h  
saydah@curtis.com
- Adam Brezine adam.brezine@hro.com, Kerry.Moynihan@hro.com
- Timothy W. Brink timothy.brink@dlapiper.com
- James L. Bromley maofiling@cgsh.com
- Luke O. Brooks lukeb@rgrdlaw.com
- Melvin A. Brosterman mbrosterman@stroock.com,  
docketing@stroock.com;insolvency@stroock.com
- Mark A. Broude mark.broude@lw.com, peter.gilhuly@lw.com
- Andrew P. Brozman andrew.brozman@cliffordchance.com
- Robert W. Brundige brundige@hugheshubbard.com
- Martin G. Bunin marty.bunin@alston.com
- Michael P. Burke mburke@wmd-law.com
- Spencer A. Burkholz spenceb@rgrdlaw.com, e\_file\_sd@rgrdlaw.com
- Michael G. Busenkell mbusenkell@wcsr.com, pgroff@wcsr.com
- Aaron R. Cahn cahn@clm.com
- Daniel K. Cahn dcahn@cahnlaw.com
- John M. Callagy jcallagy@kelleydrye.com
- Carollynn H.G. Callari ccallari@venable.com
- Donald F. Campbell dcampbell@ghclaw.com
- Sarah Campbell jdisanti@whitecase.com;mcosbny@whitecase.com
- David M. Capriotti bkemail@harrisbeach.com
- John F. Carberry jcarberry@cl-law.com, dsantos@cl-law.com



- Jeffrey Morgan Carbino jcarbino@thorpreed.com, dlynch@thorpreed.com
- Scott Cargill scargill@lowenstein.com, msavetsky@lowenstein.com
- Roy H. Carlin carlin@thshlaw.com
- Lawrence F. Carnevale bankruptcy@clm.com
- James S. Carr KDWBankruptcyDepartment@kelleydrye.com
- Daniel J. Carragher djcarragher@daypitney.com
- Timothy J. Carter tcarter@goulstonstorrs.com
- Gerard Sylvester Catalanello gcatalanello@duanemorris.com,  
gcatalanello@duanemorris.com
- Gabriel I. Chacon gabriel.chacon@dol.lps.state.nj.us
- Shelley C. Chapman maosbny@willkie.com
- Thomas E. Chase tchase@rlrpclaw.com
- Omar-John C. Chavez ochavez@smithstratton.com
- Pamela Rogers Chepiga pamela.chepiga@newyork.allenoverly.com,  
kurt.vellek@allenoverly.com
- Ly S Chhay ly.chhay@activfinancial.com
- Jonathan Chi-Shoong Cho jonathan.cho@allenoverly.com
- Dale C. Christensen christensen@sewkis.com
- Jennifer A. Christian jennifer.christian@tklaw.com
- Shawn M. Christianson schristianson@buchalter.com, cmcintire@buchalter.com
- Robert N. H. Christmas rchristmas@nixonpeabody.com,  
nyc.managing.clerk@nixonpeabody.com
- Bruce E. Clark clarkb@sullcrom.com, s&cmanagingclerk@sullcrom.com
- Jared Riley Clark jared.clark@bingham.com,  
david.marcus@bingham.com, pat.wright@bingham.com
- Marvin E. Clements agbanknewyork@ag.tn.gov
- Hollace T. Cohen hollace.cohen@troutmansanders.com

- Joshua W. Cohen jwcohen@daypitney.com
- Ronald L. Cohen cohenr@sewkis.com
- Joshua D. Cohn choupt@mayerbrown.com;jmarsala@mayerbrown.com
- Michael H. Cohn mcohn@cohnroth.com, scaba@cohnroth.com
- Adam D. Cole colea@gtlaw.com
- Cassandra L. Coleman ccoleman@garfield-county.com
- Jeffrey R. Coleman coleman@hugheshubbard.com
- Kenneth P. Coleman kurt.vellek@allenoverly.com;jonathan.cho@allenoverly.com
- Magdeline D. Coleman donna.curcio@bipc.com
- Patrick Collins pcollins@farrellfritz.com, ffbkmao@farrellfritz.com
- Christopher Combest ccombest@quarles.com, fbf@quarles.com
- Jordan Connors jconnors@susmangodfrey.com
- Dena Copulsky dlcopulsky@hhlaw.com
- Joseph N. Cordaro joseph.cordaro@usdoj.gov
- Kenneth Corey-Edstrom kcoreyedstrom@larkinhoffman.com
- Patrick M. Costello , clec@vectislawgroup.com
- Patrick M. Costello pcostello@vectislawgroup.com, clec@vectislawgroup.com
- Steven Cousins scousins@armstrongteasdale.com, jsant@armstrongteasdale.com
- David N. Crapo dcrapo@gibbonslaw.com
- David A. Crichlow david.crichlow@pillsburylaw.com
- Maureen A. Cronin mao-ecf@debevoise.com
- Nicholas P. Crowell ncrowell@sidley.com
- Leo T. Crowley leo.crowley@pillsburylaw.com
- Walter H. Curchack wcurchack@loeb.com, vrubinstein@loeb.com
- Louis A. Curcio lcurcio@sonnenschein.com

- Vincent D'Agostino vdagostino@lowenstein.com, jbecht@lowenstein.com
- Raniero D'Aversa rdaversa@orrick.com, lmetzger@orrick.com
- William F. Dahill wdahill@wmd-law.com
- Marilee P. Dahlman mdahlman@kayescholer.com,  
rcappiello@kayescholer.com;lschwall@kayescholer.com
- Robert K. Dakis robertdakis@quinnemanuel.com
- Michael R. Dal Lago , bankruptcy@morrisoncohen.com
- J. Patrick Darby pdarby@babco.com
- Andrew Rhys Davies andrew.rhys.davies@allenoverly.com,  
kurt.vellek@allenoverly.com
- Jason C. Davis jdavis@rgrdlaw.com, ptiffith@rgrdlaw.com
- Paul R. DeFilippo pdefilippo@wmd-law.com,  
gparascondola@wmd-law.com;jgiampolo@wmd-law.com
- Louis T. DeLucia ldelucia@schiffhardin.com, lbonilla@schiffhardin.com
- Jennifer C. DeMarco jennifer.demarco@cliffordchance.com
- Gabriel Del Virginia, Esq. gabriel.delvirginia@verizon.net
- John Dellaportas dellajo@duanemorris.com
- Bradford E. Dempsey bdempsey@faegre.com, cwilds@faegre.com
- Christopher M. Desiderio cdesiderio@nixonpeabody.com,  
nyc.managing.clerk@nixonpeabody.com
- Mark W. Deveno mark.deveno@bingham.com, pat.wright@bingham.com
- Francesco Di Pietro francesco.dipietro@wg-law.com, gayle.eisenberg@wg-law.com
- Maria J. DiConza diconzam@gtlaw.com,  
petermann@gtlaw.com;cusumanod@gtlaw.com
- Daryl L. Diesing ddiesing@whdlaw.com, pbartoli@whdlaw.com
- Sara Discepolo Sara\_Discepolo@verizon.net
- Caroline R. Djang cdjang@rutan.com
- Christopher R. Donoho chris.donoho@lovells.com, scao@centerbridge.com

- Jennifer V. Doran jdoran@haslaw.com, calirm@haslaw.com
- Joshua Dorchak joshua.dorchak@bingham.com
- Mark J. Dorval mdorval@stradley.com
- Amish R. Doshi adoshi@magnozzikye.com
- Mary Joanne Dowd dowd.mary@arentfox.com,  
rothleder.jeffrey@arentfox.com;campbell.andrea@arentfox.com
- Thomas Alan Draghi tdraghi@westermanllp.com
- Dennis J. Drebsky ddrebsky@nixonpeabody.com,  
nyc.managing.clerk@nixonpeabody.com
- Robert W. Dremluk rdremluk@seyfarth.com,  
pbaisier@seyfarth.com,dchristian@seyfarth.com,
- Todd E. Duffy tduffy@andersonkill.com, dnolan@andersonkill.com
- James C. Dugan maosbny@willkie.com, jdugan@willkie.com
- Buce J. Duke bruceduke@comcast.net
- David Dunn ddunn@hhlaw.com;mferrara@hhlaw.com
- Matthew Dyer BkMail@prommis.com
- David W. Dykhouse dwdykhouse@pbwt.com, mcobankruptcy@pbwt.com
- Lawrence P. Eager eager@bragarwexler.com
- Andrew B. Eckstein aeckstein@blankrome.com, senese@blankrome.com
- Michael James Edelman mjedelman@vedderprice.com,  
ecfnydocket@vedderprice.com
- Daniel Eggermann deggermann@kramerlevin.com, edaniels@kramerlevin.com
- Devon Eggert deggert@freebornpeters.com, bkdocketing@freebornpeters.com
- Susan K. Ehlers sehlers@armstrongteasdale.com
- Steven B. Eichel seichel@crowell.com
- Jeremy D. Eiden jeremy.eiden@ag.state.mn.us
- Charles R. Ekberg ekbergc@lanepowell.com

- Robert F. Elgidely relgidely@gjb-law.com, gjbecf@gjb-law.com
- Erin L. Eliassen eleliassen@stoel.com,  
basargent@stoel.com;dblevant@stoel.com;nmevans@stoel.com;vdelay@stoel.com;sea\_d  
ocket@stoel.com;cejordan@stoel.com
- David S. Elkind david.elkind@ropesgray.com
- Mark C. Ellenberg mark.ellenberg@cwt.com,  
allison.dipasqua@cwt.com;betty.comerro@cwt.com
- Kristin Elliott kelliott@kelleydrye.com,  
KDWBankruptcyDepartment@Kelleydrye.com
- David Elrod delrod@elrodtrial.com,  
kwolfgram@elrodtrial.com;avance@elrodtrial.com;jdickerson@elrodtrial.com
- Bertin C. Emmons bemmons@sovereignbank.com
- Michael R. Enright menright@rc.com
- Andrew J. Entwistle aentwistle@entwistle-law.com,  
mbernard@entwistle-law.com;vcappucci@entwistle-law.com;jwhitman@entwistle-law.c  
om;jporter@entwistle-law.com
- Scott L. Esbin bankruptcyinfo@esbinalter.com, bankruptcyinfo@esbinalter.com
- Edward J. Estrada eestrada@reedsmith.com
- Michael S. Etkin metkin@lowenstein.com,  
mseymour@lowenstein.com;tdwatson@lowenstein.com
- William J. Factor wfactor@wfactorlaw.com, slorber@wfactorlaw.com
- Michael A. Fagone mfagone@bernsteinshur.com,  
astewart@bernsteinshur.com;lkubiak@bernsteinshur.com;sspizuoco@bernsteinshur.com
- Jessica Fainman jessica.fainman@barclayscapital.com
- Robert Michael Farquhar mfarquhar@winstead.com, whsu@winstead.com
- William L. Farris farrisw@sullcrom.com, s&cmanagingclerk@sullcrom.com
- Gregg M. Ficks gmf@cpdb.com
- Charles J. Filardi charles@filardi-law.com, abothwell@filardi-law.com
- Steven E. Fineman sfineman@lchb.com

- Steven J. Fink sfink@orrick.com,  
nymao@orrick.com;tmtchell@orrick.com;jburke@orrick.com
- Harden Alexander Fisch afisch@stutman.com
- Gabriel Fischbarg fis123@yahoo.com
- Eric Fisher fishere@dicksteinshapiro.com,  
nybankruptcydocketing@dicksteinshapiro.com
- James C. Fitzpatrick fitzpat@hugheshubbard.com
- Steven B. Flancher flanchers@michigan.gov
- Daniel J. Flanigan dflanigan@polsinelli.com, tbackus@polsinelli.com
- Jonathan L. Flaxer jflaxer@golenbock.com,  
eneuman@golenbock.com;mweinstein@golenbock.com
- Robert M. Fleischer rfleischer@pryorcashman.com,  
docketing@pryorcashman.com;dstevens@pryorcashman.com
- Martin N. Flics martin.flics@linklaters.com,  
shauin.wang@linklaters.com;casey.bell@linklaters.com
- Joseph L. Fox jfox@joefoxlaw.com
- Shawn Randall Fox sfox@mcguirewoods.com, tcollins@mcguirewoods.com
- Mark A. Frankel mfrankel@bfrklaw.com;mark\_frankel@yahoo.com
- Jane M. Freeberg jfreeberg@wfw.com
- Mark Freedlander mfreedlander@mcquirewoods.com,  
hhickman@mcquirewoods.com
- Rachel Freeman rfreeman@dealysilberstein.com
- Elise Scherr Frejka efrejka@kramerlevin.com
- Anson Frelinghuysen frelingh@hugheshubbard.com
- Ellen A. Friedman jquiambao@friedumspring.com
- Jeff J. Friedman jeff.friedman@kattenlaw.com
- Kenneth Friedman kfriedman@manatt.com

- Michael Friedman   mfriedman@rkollp.com,  
mschneider@rkollp.com;jhong@rkollp.com;dgallacher@rkollp.com;ksambur@rkollp.com
- Andrew J Frisch    afrisch@andrewfrisch.com
- Joseph Froehlich   jfroehlich@lockelord.com
- Thomas M. Gaa     tgaa@bbslaw.com, catherine@bbslaw.com
- Amanda J. Gallagher   amanda.gallagher@linklaters.com
- Alan E. Gamza     Agamza@mosessinger.com,  
dkick@mosessinger.com;cgrish@mosessinger.com;kkolbig@mosessinger.com
- Michael Garcia    mgarcia@nixonpeabody.com
- R. Scott Garley    lduignan@gibbonslaw.com
- Barry S. Gedan     gedanman@gedanlaw.com
- Karl Geercken     kgeercken@alston.com, kgeercken@alston.com;plewis@alston.com
- Lawrence V. Gelber   lawrence.gelber@srz.com
- Stuart P. Gelberg   spg@13trustee.net
- Jan B. Geller     jbgeseq@bway.net
- Daniel F.X. Geoghan   bankfilings@ycst.com, dgeoghan@ycst.com
- Katherine Geraci    geraci@thalergerter.com
- Anthony I. Giacobbe   agiacobbe@zeklaw.com
- Steven A. Ginther   sdnyecf@dor.mo.gov
- Glenn S. Gitomer    ggitomer@mkbattorneys.com
- Joseph M. Gitto    jgitto@nixonpeabody.com
- Lara O. Glaesman    lara.glaesman@leonard.com, ma.xiong@leonard.com
- Eduardo J. Glas     eglas@mccarter.com
- John P. Gleason    jgleason@gleasonkoatz.com
- Andrew K. Glenn    aglenn@kasowitz.com, courtnotices@kasowitz.com
- Larry Ivan Glick    lglick@shutts.com

- Lindsey N. Godfrey lngodfrey@susmangodfrey.com
- Jay M. Goffman JGoffman@skadden.com, mmirkovi@skadden.com
- Andrew C. Gold agold@herrick.com
- Matthew J. Gold mgold@kkwc.com
- Adam J. Goldberg adam.goldberg@lw.com,  
alice.burke@lw.com;Kamil.redmond@lw.com
- Thomas D. Goldberg tdgoldberg@dbh.com
- Richard M. Goldman anthony.grossi@kirkland.com
- Seth Goldman seth.goldman@mto.com
- Irena M. Goldstein igoldstein@dl.com, pabelson@dl.com;lsaal@dl.com
- Brett D. Goodman brett.goodman@troutmansanders.com,  
harriet.cohen@troutmansanders.com
- Robert S. Goodman rgoodman@moundcotton.com
- Todd M. Goren tgoren@mofo.com, lmarinuzzi@mofo.com;brettmiller@mofo.com
- Andrew R. Gottesman agottesman@secondmarket.com,  
gsalamone@secondmarket.com
- Lawrence M. Gottlieb lgesquire@lmgottlieb.com
- Christopher F. Graham cgraham@mckennalong.com, jvargas@mckennalong.com
- Lindsee Paige Granfield lgranfield@cgsh.com,  
maofiling@cgsh.com;racoper@cgsh.com;gbongartz@cgsh.com;mfleming@cgsh.com;b  
morag@cgsh.com;jrietema@cgsh.com;llipner@cgsh.com;reкенrod@cgsh.com;jlanzkr  
n@cgsh.com
- Ira S. Greene ira.greene@hoganlovells.com, david.spinley@hoganlovells.com
- Carl M. Greenfeld cgreenfeld@lowenstein.com
- Michael E. Grenert mgrenert@liddlerobinson.com
- Emanuel C. Grillo egrillo@goodwinprocter.com
- Robert K. Gross rgross@evw.com, slapriore@evw.com
- Stephen H. Gross shgross5@yahoo.com



- Howard J. Grossman    howard.j.grossman@chase.com
- Edward P. Grosz    egrosz@reitlerlaw.com
- Steven T. Gubner    ecf@ebg-law.com
- David M. Guess    dguess@ktbslaw.com
- Philip M. Guess    philg@klgates.com, rhonda.hinman@klgates.com
- Paul C. Gunther    pgunther@salans.com, nkhalatova@salans.com
- Michael P. Guta    karlaortega@hill-law-offices.com
- Daniel J. Guyder    daniel.guyder@allenoverly.com,  
kurt.vellek@allenoverly.com;jonathan.cho@allenoverly.com
- Richard F.  
Hahn    rfhahn@debevoise.com;jchung@debevoise.com;mao-bk-ecf@debevoise.com
- Robert R. Hall    robert.hall@azag.gov
- Terry E. Hall    tehall@bakerd.com
- Thomas J. Hall    thall@chadbourne.com
- Alan D. Halperin    ahalperin@halperinlaw.net,  
lgu@halperinlaw.net;cmitchell@halperinlaw.net;cbattaglia@halperinlaw.net
- Heidi L Hamilton    heidi@crumbielaw.com
- Aaron Hammer    ahammer@freebornpeters.com, bkdocketing@freebornpeters.com
- Andrew Hammond    ahammond@whitecase.com,  
jdisanti@whitecase.com;mcosbny@whitecase.com
- William Hao    william.hao@alston.com
- Carrie V. Hardman    chardman@klestadt.com
- Lee Harrington    lharrington@nixonpeabody.com
- Adam Craig Harris    adam.harris@srz.com
- Christopher Harris    Christopher.harris@lw.com, rachel.feld@lw.com
- Juandisha Harris    harrisj12@michigan.gov, reardonv@michigan.gov

- Lynn P. Harrison lharrison@curtis.com,  
jdrew@curtis.com;mlischin@curtis.com;cgiglio@curtis.com;jpizzurro@curtis.com;ndela  
ney@curtis.com;dching@curtis.com
- Brian W. Harvey bharvey@goodwinprocter.com, bharvey@goodwinprocter.com
- Howard R. Hawkins howard.hawkins@cwt.com,  
allison.dipasqua@cwt.com;anthony.moore@cwt.com
- Patrick L. Hayden phayden@mcguirewoods.com
- Dion W. Hayes dhayes@mcguirewoods.com,  
phayden@mcguirewoods.com;kcain@mcguirewoods.com
- Nava Hazan nhazan@mwe.com
- Patricia H. Heer phheer@duanemorris.com, odmclean@duanemorris.com
- Douglas S. Heffer dheffer@foley.com
- Christopher R. Heinrich cheinrich@hslegalfirm.com
- Jay Heinrich jheinrich@mkbllp.com
- James M. Heiser heiser@chapman.com
- Jay S. Hellman jsh@spallp.com
- Larry D. Henin lhenin@eapdlaw.com
- Robin A. Henry rhenry@bsfllp.com
- Sally M. Henry Sally.Henry@skadden.com
- Ira L. Herman ira.herman@tklaw.com, orlando.salcedo@tklaw.com
- Neil E. Herman Nherman@morganlewis.com
- Jennifer B. Herzog jherzog@gklaw.com, mroufus@gklaw.com;zraiche@gklaw.com
- Paul S. Hessler paul.hessler@linklaters.com, shauin.wang@linklaters.com
- William Heuer wheuer@duanemorris.com
- Robert M. Hirsh hirsh.robert@arentfox.com, constantino.nova@arentfox.com
- David J. Hoffman djhoffman@djhoffmanlaw.com
- Evan C. Hollander ehollander@whitecase.com,  
mcosbny@whitecase.com;jdisanti@whitecase.com

- Pamela Smith Holleman pholleman@sandw.com
- Robert Neil Holtzman rholtzman@kramerlevin.com
- Jonathan Hook jonathan.hook@haynesboone.com, lenard.parkins@haynesboone.com
- Christopher J. Houpt choupt@mayerbrown.com, jmarsala@mayerbrown.com
- Casey B. Howard choward@lockelord.com
- Hamish Hume hhume@bsfllp.com, tbloomer@bsfllp.com; lsmith@bsfllp.com
- Stephen C. Hunt shunt@arnstein.com,  
sch.ecfnotices@gmail.com; amroot@arnstein.com
- Frederick D. Hyman fhyman@mayerbrownrowe.com
- Jeremiah Iadevaia jiadevaia@vladeck.com
- Adam H. Isenberg aisenberg@saul.com
- Robbin L. Itkin ritkin@steptoe.com, kpiper@steptoe.com
- Jennifer M. Jackson jacksonj5@michigan.gov
- Lawrence Evan Jacobs lawrence.jacobs@davispolk.com
- Steve Jakubowski sjakubowski@colemanlawfirm.com
- Sedgwick M. Jeanite jeanites@whiteandwilliams.com,  
yoderj@whiteandwilliams.com
- Daniel S. Jo djo@liddlerobinson.com
- Michael E. Johnson michael.johnson@alston.com
- Robert Alan Johnson rajohnson@akingump.com
- John J. Jolley jay.jolley@fnf.com, thomas.roubidoux@kutakrock.com
- Roger G. Jones rjones@bccb.com
- Benay L. Josselson josselson@sewkis.com
- John E. Jureller jjureller@klestadt.com, jjureller@klestadt.com
- Gregory O. Kaden gkaden@goulstonstorrs.com
- William Wade Kannel wkannel@mintz.com

- Richard S. Kanowitz rkanowitz@cooley.com
- Alex J. Kaplan ajkaplan@sidley.com, emcdonnell@sidley.com
- Gary Kaplan gary.kaplan@ffhsj.com, peter.siroka@friedfrank.com
- Martin H. Kaplan mkaplan@gkblaw.com
- Anjna R. Kapoor akapoor@kelleydrye.com, docketing@kelleydrye.com
- Dimitri G. Karcazes dimitri.karcazes@goldbergkohn.com
- David J. Karp david.karp@srz.com, jonathan.blattmachr@srz.com
- Marc E Kasowitz mkasowitz@kasowitz.com, courtnotices@kasowitz.com
- Diane J. Kasselmann dkasselmann@kasselmann-law.com
- Elyssa Suzanne Kates ekates@bakerlaw.com
- Jordan Kaye jkaye@kramerlevin.com
- Robert J. Keach rkeach@bernsteinshur.com,  
acummings@bernsteinshur.com;sspizuoco@bernsteinshur.com;lkubiak@bernsteinshur.c  
om;astewart@bernsteinshur.com
- Robin Elizabeth Keller robin.keller@lovells.com, omeca.nedd@lovells.com
- Craig I. Kelley grace@kelleylawoffice.com
- J. Michael Kelly kellyjm@cooley.com
- Kenneth J. Kelly kkelly@ebglaw.com, nyma@ebglaw.com
- Elena Paras Ketchum eketchum.ecf@srbp.com
- Christopher K. Kiplok kiplok@hugheshubbard.com
- Edward J. Kirk edward.kirk@clydeco.us
- Paul Kizel pkizel@lowenstein.com
- Barry R. Kleiner dkleiner@velaw.com
- Douglas Koff douglaskoff@paulhastings.com
- Howard Koh hkoh@meisterseelig.com
- Samuel S. Kohn , dcunsolo@winston.com

- Claude F. Kolm     claud.kolm@acgov.org, jamartinez@acgov.org
- Alan Kolod     dkick@mosessinger.com
- Anna Kornikova     akornikova@lcbf.com
- Lawrence J. Kotler     ljkotler@duanemorris.com
- Deborah Kovsky-Apap     kovskyd@pepperlaw.com,  
kressk@pepperlaw.com, wisotska@pepperlaw.com, alexsym@pepperlaw.com
- Lisa J.P. Kraidin     lisa.kraidin@allenoverly.com, kurt.vellek@allenoverly.com
- Bennette D. Kramer     bdk@schlamstone.com
- Richard P. Krasnow     richard.krasnow@weil.com,  
richard.krasnow@weil.com; shai.waisman@weil.com; victoria.vron@weil.com
- Michael M. Krauss     mkrauss@faegre.com,  
charayda@faegre.com; cdougherty@faegre.com; mdoty@faegre.com
- Julia S. Kreher     rleek@hodgsonruss.com; jthoman@hodgsonruss.com
- J. Alex Kress     akress@riker.com
- Martin Krolewski     mkrolewski@kelleydrye.com,  
docketing@kelleydrye.com; BankruptcyCourt@KelleyDrye.com
- Justin A. Kuehn     kuehn@bragarwexler.com
- Greg T. Kupniewski     greg.kupniewski@flastergreenberg.com
- Paul J. Labov     plabov@eapdlaw.com
- Robinson B. Lacy     Lacyr@sullcrom.com, s&cmanagingclerk@sullcrom.com
- Darryl S. Laddin     bkrfilings@agg.com
- Michael C. Lambert     mclambert@lawpost-nyc.com
- Mark Landman     mlandman@lcbf.com
- David P. Langlois     david.langlois@sablalaw.com
- Robert Laplaca     rlaplaca@levettrockwood.com
- Kevin J. Larner     klarner@riker.com
- Francis J. Lawall     lawallf@pepperlaw.com,  
henrys@pepperlaw.com; matourj@pepperlaw.com

- James N. Lawlor jlawlor@wmd-law.com, jgiampolo@wmd-law.com
- David M. LeMay dlemay@chadbourn.com
- Michael C. Ledley mledley@wmd-law.com
- Mark G. Ledwin mark.ledwin@wilsonelser.com
- David H. Lee dlee@nixonpeabody.com, nyc.managing.clerk@nixonpeabody.com
- Alexander B. Lees ablees@wlrk.com, calert@wlrk.com
- David S. Leinwand dleinwand@avenuecapital.com
- Robert R. Leinwand rrl@robinsonbrog.com, rleinwand@yahoo.com
- Robert J. Lemons robert.lemons@weil.com,  
andrew.lyon@weil.com;lee.goldberg@weil.com
- Stephen D. Lerner stephen.lerner@ssd.com
- Ira M. Levee ilevee@lowenstein.com, mseymour@lowenstein.com
- Shari D. Leventhal shari.leventhal@ny.frb.org
- Erin S. Levin elevin@lowenstein.com
- Richard B. Levin rlevin@cravath.com,  
managing\_attorneys\_office@cravath.com;jmanning@cravath.com
- Eric B. Levine levine@whafh.com
- Jonathan Levine bankruptcy@andrewskurth.com
- Jeffrey W. Levitan jlevitan@proskauer.com, srutsky@proskauer.com
- Joel H. Levitin JLevitin@cahill.com,  
MMcLoughlin@cahill.com;SGordon@cahill.com;Plinken@cahill.com
- Richard Levy rlevy@pryorcashman.com
- Leo V. Leyva lleyva@coleschotz.com
- Isabelle Liberman iliberman@akingump.com
- Michael Liberman mliberman@ebglaw.com, nyma@ebglaw.com
- Mark S. Lichtenstein mlichtenstein@crowell.com, mlichtenstein@crowell.com
- Valdi Licul vlicul@vladeck.com

- David Liebenstein david.liebenstein@haynesboone.com
- Seth H. Lieberman slieberman@pryorcashman.com
- David Liebov liebovd@sullcrom.com, S&Cmanagingclerk@sullcrom.com
- Demetra Liggins demetra.liggins@tklaw.com
- Angelina E. Lim angelinal@jpfirm.com,  
barbarab@jpfirm.com;minervag@jpfirm.com
- Douglas J. Lipke dlipke@vedderprice.com, ecfdocket@vedderprice.com
- Alan Jay Lipkin alipkin@willkie.com, maosbny@willkie.com
- Joanne K. Lipson jlipson@crockerlaw.com,  
ttracy@crockerlaw.com;nancy@crockerlaw.com
- Judy G.Z. Liu judy.liu@dl.com, haaronson@dl.com;lsaal@dl.com
- Stephen T. Loden sloden@diamondmccarthy.com,  
adiamond@diamondmccarthy.com;tmarkovich@diamondmccarthy.com;tpavalis@diamo  
ndmccarthy.com
- Joli A. Lofstedt joli@crlpc.com
- Sarah K. Loomis Cave cave@hugheshubbard.com
- Eric Lopez Schnabel mikhailevich.jessica@dorsey.com;de.ecf@dorsey.com
- Sara E. Lorber slorber@wfactorlaw.com
- Alexander S. Lorenzo alexander.lorenzo@alston.com
- Daniel A. Lowenthal dalowenthal@pbwt.com,  
mcobankruptcy@pbwt.com;bguiney@pbwt.com
- Mark L. Lubelsky mark@mlassociates.com
- Donald K. Ludman dludman@brownconnery.com
- Alan Lungen alungen@kasowitz.com, alungen@kasowitz.com
- Kerri Anne Lyman klyman@irell.com
- Michael C. Lynch mlynch@kelleydrye.com, docketing@kelleydrye.com
- Bruce G. MacIntyre bmacintyre@perkinscoie.com
- Kevin L. MacMillan kmacmillan@abv.com

- John H. Maddock jmaddock@mcquirewoods.com, jsheerin@mcquirewoods.com
- Howard P. Magaliff hmagaliff@dtmlawgroup.com
- Wendy Mager wmager@smithstratton.com
- George E.B. Maguire gebmaguire@debevoise.com, mao-bk-ecf@debevoise.com
- William R. Maguire maguire@hugheshubbard.com
- William A Maher wmaher@wmd-law.com
- John S. Mairo jsmairo@pbnlaw.com,  
mdlaskowski@pbnlaw.com;sakelly@pbnlaw.com;lkkabse@pbnlaw.com;mpdermatis@p  
bnlaw.com;kdcurtin@pbnlaw.com
- Christopher J. Major cjm@msf-law.com, nj@msf-law.com;bm@msf-law.com
- Robert K. Malone robert.malone@dbr.com
- Michael J. Maloney mmaloney@kelleydrye.com, docketing@kelleydrye.com
- Ray A. Mandlekar e\_file\_sd@csgrr.com
- Beverly Weiss Manne bmanne@tuckerlaw.com
- Julie A.  
Manning bankruptcy@goodwin.com;bankruptcyparalegal@goodwin.com;egoldstein  
@goodwin.com
- Jacqueline Marcus jacqueline.marcus@weil.com,  
jae.kim@weil.com;aliza.reicher@weil.com;jessica.liou@weil.com;stefanie.beyer@weil.c  
om
- Alan E. Marder lgomez@msek.com
- Jeffrey S. Margolin margolin@hugheshubbard.com
- Lorenzo Marinuzzi lmarinuzzi@mofo.com
- Scott S. Markowitz smarkowitz@tarterkrinsky.com, kmenendez@tarterkrinsky.com
- D. Ross Martin ross.martin@ropesgray.com, Patricia.Chen@ropesgray.com
- Richard W. Martinez claire@rwmaplc.com
- Rosanne Thomas  
Matzat jcerbone@hahnhausen.com;kcraner@hahnhausen.com;jzawadzki@hahnhesse



n.com;sthompson@hahnhausen.com;nrigano@hahnhausen.com;lschlüssel@hahnhausen.com;kprimm@hahnhausen.com;jsmith@hahnhausen.com

- Laurence May lmay@coleschotz.com
- Douglas Kirk Mayer dkmayer@wlrk.com, calert@wlrk.com
- Sandra E. Mayerson sandra.mayerson@ssd.com, wilfred.lancaster@ssd.com;rudy.green@ssd.com
- Kurt A. Mayr kurt.mayr@bgllp.com
- Jil Mazer-Marino jmazermarino@msek.com, kgiddens@msek.com
- James I. McClammy james.mcclammy@davispolk.com
- Theodore McCombs mcombst@sullcrom.com
- Richard J. McCord RMcCord@CBAH.com, afollett@certilmanbalin.com;cfollett@certilmanbalin.com;cglick@certilmanbalin.com
- Mark McDermott Mark.McDermott@skadden.com
- Hugh M. McDonald hmcDonald@sonnenschein.com, elsmith@sonnenschein.com;lcuccio@sonnenschein.com
- Frank McGinn ffm@bostonbusinesslaw.com
- Lorraine S. McGowen lmcgowen@orrick.com
- Mark E. McKane mmckane@kirkland.com, adrienne.levin@kirkland.com;beth.friedman@kirkland.com
- William J. McKenna wmckenna@foley.com
- Michelle McMahon michelle.mcmahon@bryancave.com, dortiz@bryancave.com
- Austin L. McMullen amcmullen@babco.com
- John P. McNicholas vincent.roland@dlapiper.com;jeremy.johnson@dlapiper.com
- Matthew S. Melamed MMelamed@rgrdlaw.com
- John P. Melko jmelko@gardere.com
- Richard G. Menaker rmenaker@mhjur.com
- Michelle A. Mendez mmendez@hunton.com
- William R.H. Merrill bmerrill@susmangodfrey.com

- Michael T. Mervis Mmervis@proskauer.com,  
Mmervis@proskauer.com;LSONYSB@proskauer.com
- Richard M. Meth msteen@foxrothschild.com, mlsecf@gmail.com
- G. Christopher Meyer cmeyer@ssd.com
- Jessica Mikhailevich mikhailevich.jessica@dorsey.com
- Lisa Milas lmilas@rosicki.com, ecfnotice@rosicki.com
- Paul Milbauer paulmilbauer@msn.com
- Brett H. Miller bmiller@mofo.com
- David Emanuel Miller dmiller@rakowerlaw.com, mrakower@rakowerlaw.com
- Harvey R. Miller harvey.miller@weil.com, garrett.fail@weil.com
- Ralph I. Miller ralph.miller@weil.com
- W. Timothy Miller miller@taftlaw.com, grote@taftlaw.com;docket@taftlaw.com
- Anne Miller-Hulbert rocbkcourt@logs.com
- Jeffrey A. Mitchell dweinberger@gibbonslaw.com;mbrech@gibbonslaw.com
- Joseph Thomas Moldovan bankruptcy@morrisoncohen.com
- Thomas J. Moloney maofiling@cgsh.com, tmoloney@cgsh.com;dliivshiz@cgsh.com
- Christopher R. Momjian crmomjian@attorneygeneral.gov
- John J. Monaghan bos-bankruptcy@hklaw.com
- Claude D.  
Montgomery cmontgomery@salans.com;apabon@salans.com;nkhalatova@salans.co  
m
- Concepcion A. Montoya cmontoya@hinshawlaw.com
- Martin A. Mooney mmooney@deilylawfirm.com,  
tjohnson@deilylawfirm.com;bkecfactivitynotices@deilylawfirm.com
- James C. Moore jcmoore1939@gmail.com, cjohnson@hselaw.com
- William M. Moran wmoran@mccarter.com
- Matthew P. Morris matthew.morris@lovells.com,  
hugh.hill@lovells.com;daniel.lanigan@lovells.com

- Joshua D. Morse jmorse@dl.com
- Judy Hamilton Morse judy.morse@crowedunlevy.com,  
ecf@crowedunlevy.com; donna.hinkle@crowedunlevy.com
- Jeanne Morton bkmail@prommis.com
- Eric T. Moser eric.moser@klgates.com,  
kristen.serrao@klgates.com; felton.parrish@klgates.com
- Michael L. Moskowitz mlm@weltmosk.com
- Seth A. Moskowitz smoskowitz@kasowitz.com, courtnotices@kasowitz.com
- Kerry Moynihan kerry.moynihan@hro.com
- Monique J. Mulcare mmulcare@mayerbrown.com
- Lance Mulhern lmulhern@velaw.com
- Steven T. Mulligan smulligan@bsblawyers.com
- Michael F. Murphy murphym2@michigan.gov
- Jason A. Nagi jnagi@polsinelli.com, tbackus@polsinelli.com
- David L. Neale kjm@lnbyb.com, tma@lnbyb.com
- David Neier dneier@winston.com, dcunsolo@winston.com
- Melissa Z. Neier mneier@ibolaw.com
- Laura E. Neish lneish@zuckerman.com
- Justin A. Nelson jnelson@susmangodfrey.com
- Roger David Netzer maosbny@willkie.com, rnetzer@willkie.com
- Dave L. Neville dave@ojai-lawyer.com
- Steven H. Newman snewman@katskykorins.com
- Philip John Nichols pnichols@philipjohnnichols.com
- Robert E. Nies rnies@wolffsamson.com, ecf@wolffsamson.com
- Timothy F. Nixon tnixon@gklaw.com, zraiche@gklaw.com; eseelig@gklaw.com
- Rebecca Northey rnorthey-lbi@mhjur.com

- Richard P. Norton rnorton@hunton.com
- Robert M. Novick rnovick@kasowitz.com, courtnotices@kasowitz.com
- Harold S. Novikoff hsnovikoff@wlrk.com, calert@wlrk.com
- Anne Faith O'Berry jputnam@bermanesq.com
- Edmond P. O'Brien eobrien@sbchlaw.com
- Brian Edward O'Connor maosbny@willkie.com, boconnor@willkie.com
- Sean A. O'Neal soneal@cgsh.com,  
maofiling@cgsh.com;jcroft@cgsh.com;crodriguez@cgsh.com
- Paul B. O'Neill boneill@kramerlevin.com, edaniels@kramerlevin.com
- Kalman Ochs ochska@ffhsj.com
- Patrick D. Oh patrick.oh@freshfields.com
- Sean A. Okeefe sokeefe@winthropcouchot.com
- Jeffrey M. Olinsky chad.valerio@db.com
- Juliana P. Oliveira joliveira@kramerlevin.com
- Harold Olsen holsen@stroock.com
- Matthew Olsen molsen@morganlewis.com
- David H. Orozco dorozco@susmangodfrey.com
- Jody Michelle Oster ECF.Oster@huntington.com
- Alec P. Ostrow aostrow@beckerglynn.com,  
lmueller@beckerglynn.com;shennessey@beckerglynn.com
- Neil J. Oxford oxford@hugheshubbard.com
- Isaac M. Pachulski ipachulski@stutman.com
- Anthony Paduano ap@pwlawyers.com, lw@pwlawyers.com
- R. Stephen Painter spainter@cftc.gov
- Charles Palella cpalella@kurzman.com

- Deryck A. Palmer deryck.palmer@cwt.com,  
david.moura@cwt.com;wendy.kane@cwt.com;agnes.wysoczanski@cwt.com;scott.green  
berg@cwt.com
- Peter V. Pantaleo managingclerk@stblaw.com
- Charles N. Panzer cpanzer@sillscummis.com
- Merritt A.  
Pardini dustin.branch@kattenlaw.com;brian.huben@kattenlaw.com;nyc.bknotices@k  
attenlaw.com;joni.jacobsen@kattenlaw.com;monica.mosby@kattenlaw.com
- David W. Parham david.w.parham@bakernet.com, julia.rogic@bakermckenzie.com
- Barbra R. Parlin barbra.parlin@hklaw.com
- Peter S. Partee ppartee@hunton.com
- Michael A. Paskin mpaskin@cravath.com
- David S. Pegno dpegno@dpklaw.com
- Alfredo R. Perez alfredo.perez@weil.com,  
Michele.meises@weil.com;Chris.lopez@weil.com;gayle.mitchel@weil.com;manesh.shah  
@weil.com;michele.meises@weil.com;donald.etienne@weil.com;nicole.aliseo@weil.co  
m;aliza.reicher@weil.com
- Robert E. Pershes rpershes@bdblaw.com,  
sweires@bdblaw.com;cedwards@bdblaw.com
- Anne M. Peterson anne.m.peterson@us.hsbc.com, lorraine.b.lubecki@us.hsbc.com
- David M. Peterson dpeterson@susmangodfrey.com
- Gregory M. Petrick gregory.petrick@cwt.com, allison.dipasqua@cwt.com
- Deborah J. Piazza dpiazza@abramslaw.com,  
kmurray@abramslaw.com;dallen@abramslaw.com;tmarciano@abramslaw.com
- Douglas J. Pick dpick@picklaw.net, ezabicki@picklaw.net
- Thomas Pietrantonio pietrantoniolaw@optonline.net
- Andrea Pincus apincus@reedsmith.com
- Leslie A. Plaskon leslieplaskon@paulhastings.com
- Sydney G. Platzer splatzer@platzerlaw.com

- Frederick B. Polak lml@ppgms.com
- John Polich john.polich@ventura.org
- John N. Poulos poulos@hugheshubbard.com
- Kiyam J. Poulson kpoulson@dlgnylaw.com
- Constantine Pourakis cp@stevenslee.com
- Jennifer Premisler Jen.Premisler@cliffordchance.com
- Patricia Williams Prewitt pwp@pattiprewittlaw.com
- William C. Price wprice@thorpreed.com
- Madlyn Gleich Primoff mprimoff@kayescholer.com, maosbny@kayescholer.com
- Jeffrey D. Prol jprol@lowenstein.com
- Jacob S. Pultman jacob.pultman@allenoverly.com, kurt.vellek@allenoverly.com
- Deborah Quinn dquinn@garfield-county.com, garcoatt@garfield-county.com
- Jonathan I. Rabinowitz jrabinowitz@rltlawfirm.com, ypalmeri@rltlawfirm.com
- Amanda Raboy araboy@cov.com
- Paul A. Rachmuth prachmuth@gerstensavage.com
- Randall Rainer rrainer@wmd-law.com
- Jack A. Raisner jar@outtengolden.com
- Jennifer Rando Cristiano ntreglia@logs.com, plamberti@logs.com
- Kiara L. Rankin kiara.rankin@bingham.com, angela.owens@bingham.com
- John J. Rapisardi john.rapisardi@cwt.com,  
betty.comerro@cwt.com;allison.dipasqua@cwt.com
- Craig V. Rasile mmannering@hunton.com
- Paul L. Ratelle pratelle@fwhtlaw.com
- Gary O. Ravert gravert@mwe.com
- Sophia Ree sree@lcbf.com
- Ira A. Reid ira.reid@bakermckenzie.com

- Russell Lowell Reid rreid@sheppardmullin.com, bwolfe@sheppardmullin.com
- Michael J. Reilly michael.reilly@bingham.com
- Steven J. Reisman sreisman@curtis.com,  
cgiglio@curtis.com;jdrew@curtis.com;tbarnes@curtis.com;mgallagher@curtis.com;dchi  
ng@curtis.com;njames@curtis.com;mgiugliano@curtis.com;hsaydah@curtis.com;jzimm  
er@curtis.com
- Howard D. Ressler hressler@diamondmccarthy.com, sloden@diamondmccarthy.com
- Kenneth A. Reynolds kreynolds@mklawnyc.com,  
jwalsh@mklawnyc.com;tcad@mklnwnyc.com
- Alexander G. Rheume arheume@riemerlaw.com, gmoss@riemerlaw.com
- Jeffrey N. Rich jeff.rich@klgates.com, nathanael.meyers@klgates.com
- Robert A. Rich rrich2@hunton.com
- Marc E. Richards mrichards@blankrome.com
- Paul J. Ricotta pricotta@mintz.com
- Michael J. Riela michael.riela@lw.com
- Robert R. Rigolosi rrigolosi@smsm.com
- Fred B. Ringel fbr@robinsonbrog.com
- Christy Rivera crivera@chadbourne.com
- Jennifer L. Rodburg jennifer.rodburg@friedfrank.com,  
aaron.rothman@friedfrank.com;matthew.roose@friedfrank.com;richard.tisdale@friedfra  
nk.com
- Theodore O. Rogers rogerst@sullcrom.com, s&cmanagingclerk@sullcrom.com
- Vincent J. Roldan vincent.rolan@dlapiper.com,  
maria.grabis@dlapiper.com;evelyn.rodriquez@dlapiper.com
- William J.F. Roll wroll@shearman.com
- Michael A. Rollin mrollin@rplaw.com, scoggins@rplaw.com;aromanelli@rplaw.com
- William A. Rome warome@hppllegal.com
- Jorian L. Rose jrose@bakerlaw.com

- Avrum J. Rosen ajrlaw@aol.com,  
AJRLAW@aol.com;kberson@avrumrosenlaw.com;fkantrow@avrumrosenlaw.com;lstal  
ker@avrumrosenlaw.com;dldobbin@avrumrosenlaw.com;gbara@avrumrosenlaw.com;e  
meade@avrumrosenlaw.com
- Arthur E. Rosenberg arthur.rosenberg@hklaw.com
- Jeffrey M. Rosenberg jeff@kleinsolomon.com
- Kermit A. Rosenberg krosenberg@bltplaw.com
- Benjamin Rosenblum brosenblum@jonesday.com
- Jeffrey A. Rosenthal maofiling@cgsh.com
- Michael A. Rosenthal mrosenthal@gibsondunn.com
- Wendy Rosenthal wendy.rosenthal@cliffordchance.com
- David A. Rosenzweig DRosenzweig@Fulbright.com
- David S. Rosner dfliman@kasowitz.com;courtnotices@kasowitz.com
- Douglas B. Rosner drosner@goulstonstorrs.com
- Melissa-Jean Rotini mjrl@westchestergov.com
- Alex R. Rovira arovira@sidley.com, emcdonnell@sidley.com
- Barry J Roy broy@rltlawfirm.com, ypalmeri@rltlawfirm.com
- Kenneth Rudd krudd@zeklaw.com
- Samuel H. Rudman srudman@rgrdlaw.com
- Abby Rudzin arudzin@omm.com
- Eric Litman Ruiz eric.ruiz@davispolk.com
- Scott K. Rutsky srutsky@proskauer.com
- Herbert K. Ryder hryder@daypitney.com
- Jeffrey S. Sabin jeffrey.sabin@bingham.com
- Jay G. Safer jsafer@lockelord.com
- Chester B. Salomon csalomon@beckerglynn.com,  
shennessey@beckerglynn.com;lmueller@beckerglynn.com



- Michael E. Salzman salzman@hugheshubbard.com
- Diane W. Sanders austin.bankruptcy@publicans.com
- Jason Sanjana jason.sanjana@lw.com
- Lori K. Sapir lsapir@sillscummis.com
- Jeffrey L. Sapir-13 info@sapirch13tr.com
- Robert M. Sasloff rms@robinsonbrog.com
- Paul A. Saso psaso@gibbonslaw.com
- Joseph Cono Savino savino@larypc.com,  
silvestro@larypc.com;ruda@larypc.com;fox@larypc.com;parvaneh@larypc.com;gardella  
@larypc.com
- Robert Scannell rscannell@morganlewis.com
- Louis A. Scarcella lscarcella@farrellfritz.com, ffbkmao@farrellfritz.com
- Eric A Schaffer eschaffer@reedsmith.com, slucas@reedsmith.com
- Brian Schartz bschartz@kirkland.com, bfriedman@kirkland.com
- Jonathan D. Schiller jschiller@bsflp.com, jkrisbergh@bsflp.com
- William B. Schiller wschiller@schillerknapp.com, lgadomski@schillerknapp.com
- Michael L. Schleich mschleich@fslf.com
- Erik Schneider erik.schneider@srz.com
- Edward L. Schnitzer eschnitzer@hahnhausen.com,  
jzawadzki@hahnhausen.com;nrigano@hahnhausen.com;sthompson@hahnhausen.com;js  
mith@hahnhausen.com;kprimm@hahnhausen.com
- William H. Schorling william.schorling@bipc.com, donna.curcio@bipc.com
- Carey D. Schreiber cschreiber@winston.com
- Christopher P. Schueller christopher.schueller@bipc.com,  
timothy.palmer@bipc.com;donna.curcio@bipc.com
- Dan Jeremy Schulman dschulman@salans.com
- Andrea B. Schwartz andrea.b.schwartz@usdoj.gov

- Jeffrey L. Schwartz jcerbone@hahnessen.com;kcraner@hahnessen.com;sthompson@hahnessen.com;jorbach@hahnessen.com;jsmith@hahnessen.com;chunker@hahnessen.com;sgryll@hahnessen.com
- Matthew A. Schwartz schwartzmatthew@sullcrom.com, s&cmanagingclerk@sullcrom.com
- Richard Schwed rschwed@shearman.com
- Lisa M. Schweitzer lschweitzer@cgsh.com, maofiling@cgsh.com;llipner@cgsh.com;rekenrod@cgsh.com
- Brendan M. Scott bscott@klestadt.com
- John Scott jlscott@reedsmith.com
- Barry N. Seidel seidelb@dicksteinshapiro.com, nybankruptcydocketing@dicksteinshapiro.com
- Howard Seife arosenblatt@chadbourne.com
- Stephen B. Selbst sselbst@herrick.com, courtnotices@herrick.com
- David R. Seligman david.seligman@kirkland.com
- Andrew D. Shaffer ashaffer@mayerbrown.com
- Joel M. Shafferman joel@shafeldlaw.com
- Dan Shaked dan@shakedandposner.com
- Daniel Shamah dshamah@omm.com
- Nolan E. Shanahan nshanahan@coleschotz.com
- David B. Shemano dshemano@pwkllp.com
- James H. Shenwick jshenwick@gmail.com
- Thomas I. Sheridan tsheridan@hanlyconroy.com
- Andrew Howard Sherman asherman@sillscummis.com, asherman@sillscummis.com
- Mark Sherrill mark.sherrill@sablaw.com
- Stephen J. Shimshak sshimshak@paulweiss.com, sshimshak@paulweiss.com
- Michael A. Shiner mshiner@tuckerlaw.com

- J. Christopher Shore cshore@whitecase.com,  
jdisanti@whitecase.com;mcosbny@whitecase.com;jwinters@whitecase.com;Lindsay.Leo  
nard@ny.whitecase.com
- Carren B. Shulman cshulman@sheppardmullin.com, jshah@sheppardmullin.com
- Motty Shulman MSHULMAN@BSFLLP.COM
- Patrick Sibley psibley@pryorcashman.com, dstevens@pryorcashman.com
- Paul H. Silverman PSilverman@mclaughlinstern.com
- Laurie Selber Silverstein bankruptcy@potteranderson.com
- Paul N. Silverstein paulsilverstein@andrewskurth.com, jlevine@akllp.com
- Peter L. Simmons peter.simmons@friedfrank.com
- Keith A. Simon keith.simon@lw.com, chefiling@lw.com;beth.arnold@lw.com
- Leif T. Simonson lsimonson@faegre.com
- Charles E. Simpson csimpson@windelsmarx.com,  
detheridge@windelsmarx.com;mHUDSON@windelsmarx.com;mmartir@windelsmarx.com
- Howard G. Sloane pfarren@cahill.com
- Thomas R. Slome lgomez@msek.com
- Edward Smith easmith@venable.com
- Elizabeth Page Smith esmith@llgm.com
- John R. Smith jrsmith@hunton.com
- Turner P. Smith tsmith@cm-p.com, jclyne@cm-p.com
- Abigail Snow asnow@ssbb.com
- Andrew T. Solomon asolomon@sandw.com, rlombardo@sandw.com
- Jay B. Solomon jay@kleinsolomon.com
- Lisa M. Solomon lisa.solomon@worldnet.att.net
- John Wesley Spears john.spears@alston.com
- Arthur J. Spector aspector@bergersingerman.com,  
byglesia@bergersingerman.com;efile@bergersingerman.com

- Mark A. Speiser mspeiser@stroock.com, insolvency2@stroock.com
- Douglas E. Spelfogel dspelfogel@foley.com, bmjones@foley.com
- James H.M. Sprayregen jsprayregen@kirkland.com, wguerrieri@kirkland.com
- Marvin E. Sprouse msprouse@jw.com, ccthomas@jw.com;kgradney@jw.com
- J. Gregory St.Clair Chris.Dickerson@skadden.com;Elise.OConnell@skadden.com
- Katherine Stadler kstadler@gklaw.com, zraiche@gklaw.com
- Bonnie Steingart steinbo@ffhsj.com,  
nydocketclrk@ffhsj.com,Matthew.Roose@friedfrank.com,cedrick.mendoza-tolentino@fr  
iedfrank.com
- Jack G. Stern jstern@bsfllp.com, NYC\_Managing\_Clerk@bsfllp.com
- Malani Sternstein msternstein@sheppardmullin.com
- J. Robert Stoll jstoll@mayerbrownrowe.com, jstoll@mayerbrownrowe.com
- Ralph M. Stone rstone@lawssb.com
- Brent C. Strickland bstrickland@wtplaw.com
- Harvey A. Strickon harveystrickon@paulhastings.com
- Walter B. Stuart walter.stuart@freshfields.com
- William S. Sugden will.sugden@alston.com, heather.byrd@alston.com
- David A. Sullivan david.sullivan@cliffordchance.com
- James M. Sullivan jsullivan@mosessinger.com
- Walter E. Swearingen wswearingen@llf-law.com
- Claude Szyfer cszyfer@stroock.com,  
docketing@stroock.com;insolvency@stroock.com
- Matthew S. Tamasco mtamasco@schnader.com
- Sara M. Tapinekis sara.tapinekis@cliffordchance.com
- Robert E. Tarcza bobt@tglaw.net
- Charles Martin Tatelbaum ctatelbaum@hinshawlaw.com, smerrill@hinshawlaw.com
- James Tecce jamestecce@quinnemanuel.com

- Samuel Jason Teele jteele@lowenstein.com, lbonito@lowenstein.com
- Jay Teitelbaum jteitelbaum@tblawllp.com
- H. Marc Tepper marc.tepper@bipc.com, donna.curcio@bipc.com
- Ronald M. Terenzi rterenzi@stcwlaw.com
- April J. Theis april.theis@azag.gov
- Richard C. Tisdale richard.tisdale@friedfrank.com
- My Chi To mcto@debevoise.com, mao-bk-ecf@debevoise.com
- Jeffrey G. Tougas jtougas@mayerbrown.com, JCDebaca@mayerbrown.com
- Amit K. Trehan atrehan@mayerbrown.com, atrehan@mayerbrown.com
- Curtis V. Trinko ctrinko@trinko.com
- Patrick J. Trostle ptrostle@jenner.com
- Brian Trust btrust@mayerbrown.com
- Tal Unrad tunrad@burnslev.com
- Gerard Uzzi guzzi@whitecase.com,  
mcosbny@whitecase.com;jdisanti@whitecase.com
- Jantra Van Roy jvanroy@zeklaw.com
- Shmuel Vasser shmuel.vasser@dechert.com
- Michael J. Venditto mvenditto@reedsmith.com
- Raymond W. Verdi rwvlaw@yahoo.com
- Paul Vizcarrondo pvizcarrondo@wlrk.com, calert@wlrk.com
- Shai Waisman shai.waisman@weil.com,  
amanda.hendy@weil.com;jae.kim@weil.com;victoria.vron@weil.com;julio.gurdian@weil.com;michele.meises@weil.com
- Shai Waisman1 shai.waisman@weil.com
- Shai Waisman2 shai.waisman@weil.com
- Adrienne Walker awalker@mintz.com
- Lisa L. Wallace lwallace@mwc-law.com

- Abbey Walsh     awalsh@kkwc.com
- Josephine Wang     jwang@sipc.org
- Mark W. Warren     mwarren@mtb.com
- W. Clark Watson     cwatson@balch.com
- Corey R. Weber     ecf@ebg-law.com
- Jeffrey T. Wegner     jeffrey.wegner@kutakrock.com
- Chaya F. Weinberg-Brodt     chaya.weinberg@withers.us.com
- Daniel S Weinberger     dweinberger@gibbonslaw.com
- Gregg L. Weiner     weinegr@friedfrank.com, docketclerks@friedfrank.com
- Stephen L. Weinstein     sweinstein@eisemanlevine.com
- William P. Weintraub     wweintraub@fklaw.com,  
vgarvey@fklaw.com;gfox@fklaw.com
- Rochelle R. Weisburg     rochellew@shiboleth.com
- John W. Weiss     john.weiss@alston.com
- Elizabeth Weller     dallas.bankruptcy@publicans.com
- Philip Anthony Wells     philip.wells@ropesgray.com
- Mark F. Werle     eag@rsclaw.com;dmc@rsclaw.com
- David B. Wheeler     davidwheeler@mvalaw.com
- Timothy Raymond Wheeler     twheeler@lowenstein.com,  
lbonito@lowenstein.com;klafiura@lowenstein.com
- Lee Papachristou Whidden     lwhidden@salans.com, nkhalatova@salans.com
- Dennis J. Wickham     wickham@scmv.com, havard@scmv.com
- Monika S. Wiener     mwiener@dl.com
- Michael E. Wiles     mewiles@debevoise.com, mao-bk-ecf@debevoise.com
- Brady C. Williamson     bwilliamson@gklaw.com, zraiche@gklaw.com
- Deborah D. Williamson     dwilliamson@coxsmith.com, aseifert@coxsmith.com

- Eric J. Wilson zraiche@gklaw.com
- Eric R. Wilson KDWBankruptcyDepartment@Kelleydrye.com
- L. Matt Wilson efile@willaw.com
- Michael G. Wilson mwilson@hunton.com,  
shislop@hunton.com;candonian@hunton.com
- Stephen P Wing spwing@iabar.org
- Eric D. Winston ericwinston@quinnemanuel.com
- Jane Rue Wittstein jruewittstein@jonesday.com
- Amy R. Wolf arwolf@wlrk.com, calert@wlrk.com
- Joshua Matthew Wolf jowolf@law.nyc.gov
- Blanka K. Wolfe bwolfe@sheppardmullin.com
- Steven Wolowitz swolowitz@mayerbrown.com, jmarsala@mayerbrown.com
- James Addison Wright james.wright@ropesgray.com
- Karon Y. Wright karon.wright@co.travis.tx.us, bkecf@co.travis.tx.us
- Thomas John Wright wrightth@sullcrom.com
- Robert C. Yan ryan@farrellfritz.com, ffbkmao@farrellfritz.com
- David Farrington Yates farrington.yates@snrdenton.com
- Jack Yoskowitz yoskowitz@sewkis.com
- Jerome Zamos zamoslaw@aol.com
- Erin Zavalkoff ecfnydocket@vedderprice.com
- Menachem O. Zelmanovitz mzelmanovitz@morganlewis.com
- George A. Zimmerman brian.mcdermott@skadden.com
- N. Theodore Zink tzink@chadbourne.com,  
tzink@chadbourne.com;crivera@chadbourne.com
- Peter Alan Zisser peter.zisser@ssd.com,  
wilfred.lancaster@ssd.com;rudy.green@ssd.com
- Scott A. Zuber szuber@daypitney.com, jhahn@daypitney.com

- Edward P. Zujkowski    ezujkowski@emmetmarvin.com,  
ezujkowski@emmetmarvin.com
- Ellen Zweig    ezweig@optonline.net
- Abraham L. Zylberberg    azylberberg@whitecase.com,  
mcosbny@whitecase.com;jdisanti@whitecase.com

/s/ Jay W. Hurst  
JAY W. HURST